



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Ed Ratcliffe Date Reviewed: 11/15/2000

Ancillary Document being reviewed (provide number and title): ETA 410.04.111—Employee reimbursed gasoline costs

Date last Issued: July 24, 1970

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-111 Advance and reimbursements.

Purpose of the document: To explain that amounts received by a business for personal expenses incurred by an employee and charged to a business credit card are not income to business. In the present situation, employees were using the employer's credit card for convenience purposes to purchase their own gasoline for the personal use of company cars.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

The current statutes (e.g., RCW 82.04.140 and 82.04.150) provide sufficient information to determine that an employer is not “engaging in business” merely because an employee uses a company credit card to make personal purchases, even if the employee subsequently remits payment for the charges to the employer.

Manager Action:

☐

Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
